



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Adams County**

Unit Code **001/000/00** County: **ADAMS**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,818,630**

Equalized Assessed Valuation **\$720,022,381**

Population: **67,582**

Employees:

 Full Time: **340**

 Part Time: **25**

 Salaries Paid: **\$9,604,473**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,102,071	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$135	\$285	\$246
Revenue Collected During FY 03:	\$21,093,751	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$19,072,989	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$312	\$392	\$339
Per Capita Expenditures:	\$282	\$385	\$339
Revenues over (under) Expenditures:	\$2,020,762	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	90.95%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$17,347,275	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$257	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$10,214,826	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,807,227	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$5,605,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$83	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Alexander County**

Unit Code **002/000/00** County: **ALEXANDER**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,465,891**

Equalized Assessed Valuation **\$39,906,102**

Population: **9,327**

Employees:

Full Time:	65
Part Time:	6
Salaries Paid:	\$1,531,137

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,460,868	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$371	\$393	\$370
Revenue Collected During FY 03:	\$5,584,585	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$5,837,735	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$599	\$500	\$487
Per Capita Expenditures:	\$626	\$509	\$534
Revenues over (under) Expenditures:	-\$253,150	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	54.95%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$3,207,718	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$344	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$3,207,718	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Bond County**

Unit Code **003/000/00** County: **BOND**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,183,665**

Equalized Assessed Valuation **\$129,295,345**

Population: **17,941**

Employees:

 Full Time: **85**

 Part Time: **93**

 Salaries Paid: **\$2,935,539**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,656,732	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$260	\$285	\$246
Revenue Collected During FY 03:	\$7,101,426	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,147,491	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$396	\$392	\$339
Per Capita Expenditures:	\$398	\$385	\$339
Revenues over (under) Expenditures:	-\$46,065	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	65.83%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,705,216	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$262	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,194,684	\$1,907,092	\$126,081
Total Unreserved Funds:	\$510,532	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,915,384	\$6,713,341	\$1,872,692
Per Capita Debt:	\$107	\$123	\$80
General Obligation Debt over EAV:	1.31%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Boone County**

Unit Code **004/000/00** County: **BOONE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,153,195**

Equalized Assessed Valuation **\$828,986,075**

Population: **41,786**

Employees:

Full Time: **296**

Part Time:

Salaries Paid: **\$6,883,748**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$16,068,122	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$385	\$285	\$246
Revenue Collected During FY 03:	\$15,679,537	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$14,969,209	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$375	\$392	\$339
Per Capita Expenditures:	\$358	\$385	\$339
Revenues over (under) Expenditures:	\$710,328	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	108.09%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$16,180,324	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$387	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$16,180,324	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$8,190,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$196	\$123	\$80
General Obligation Debt over EAV:	0.99%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$36,293	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$1	\$29	\$
Revenue Collected During FY 03:	\$164,602	\$1,672,085	\$
Expenditures During FY 03:	\$457,149	\$1,837,889	\$
Per Capita Revenue:	\$4	\$42	\$
Per Capita Expenditures:	\$11	\$42	\$
Operating Income (loss):	-\$292,547	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-45.26%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$206,917	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$5	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Brown County		
Unit Code	005/000/00	County:	BROWN
Fiscal Year End:	11/30/2003		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$5,761,051		
Equalized Assessed Valuation	\$46,835,181		
Population:	6,950		
Employees:			
	Full Time:	61	
	Part Time:	58	
	Salaries Paid:	\$1,148,993	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,688,225	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$531	\$393	\$370
Revenue Collected During FY 03:	\$3,777,246	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$4,608,123	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$543	\$500	\$487
Per Capita Expenditures:	\$663	\$509	\$534
Revenues over (under) Expenditures:	-\$830,877	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	62.19%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$2,865,824	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$412	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$2,865,824	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$72,214	\$52,316	\$46,737
Per Capita Debt:	\$10	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Calhoun County		
Unit Code	007/000/00	County:	CALHOUN
Fiscal Year End:	8/30/2003		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,489,920		
Equalized Assessed Valuation	\$46,089,501		
Population:	5,084		
Employees:			
	Full Time:	54	
	Part Time:	7	
	Salaries Paid:	\$1,765,067	

Blended Component Units

Number Submitted = 1

Calhoun Unit Road

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,840,247	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$559	\$393	\$370
Revenue Collected During FY 03:	\$4,861,476	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$4,643,620	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$956	\$500	\$487
Per Capita Expenditures:	\$913	\$509	\$534
Revenues over (under) Expenditures:	\$217,856	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	65.86%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$3,058,103	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$602	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$3,058,103	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$167,063	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$33	\$24	\$
Revenue Collected During FY 03:	\$85,103	\$185,390	\$
Expenditures During FY 03:	\$44,821	\$176,823	\$
Per Capita Revenue:	\$17	\$33	\$
Per Capita Expenditures:	\$9	\$31	\$
Operating Income (loss):	\$40,282	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	462.61%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$207,345	\$139,293	\$
Per Capita Ending Retained Earnings:	\$41	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Carroll County**

Unit Code **008/000/00** County: **CARROLL**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,689,259**

Equalized Assessed Valuation **\$258,267,896**

Population: **16,674**

Employees:

 Full Time: **58**

 Part Time: **46**

 Salaries Paid: **\$1,839,696**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,926,971	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$236	\$285	\$246
Revenue Collected During FY 03:	\$5,685,888	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,882,967	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$341	\$392	\$339
Per Capita Expenditures:	\$353	\$385	\$339
Revenues over (under) Expenditures:	-\$197,079	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	64.00%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,765,189	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$226	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$24,033	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,741,156	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$646,449	\$6,713,341	\$1,872,692
Per Capita Debt:	\$39	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Cass County**

Unit Code **009/000/00** County: **CASS**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,606,679**

Equalized Assessed Valuation **\$105,615,221**

Population: **13,691**

Employees:

 Full Time: **36**

 Part Time: **19**

 Salaries Paid: **\$1,291,479**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,066,549	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$443	\$285	\$246
Revenue Collected During FY 03:	\$5,802,315	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$6,239,178	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$424	\$392	\$339
Per Capita Expenditures:	\$456	\$385	\$339
Revenues over (under) Expenditures:	-\$436,863	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	95.07%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$5,931,610	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$433	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,931,610	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$71,477	\$6,713,341	\$1,872,692
Per Capita Debt:	\$5	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Champaign County		
Unit Code	010/000/00	County:	CHAMPAIGN
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$92,361,778		
Equalized Assessed Valuation	\$2,331,253,331		
Population:	183,159		
Employees:			
	Full Time:	791	
	Part Time:	54	
	Salaries Paid:	\$28,027,078	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$34,920,604	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$191	\$285	\$246
Revenue Collected During FY 03:	\$57,741,665	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$51,304,421	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$315	\$392	\$339
Per Capita Expenditures:	\$280	\$385	\$339
Revenues over (under) Expenditures:	\$6,437,244	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	79.73%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$40,905,164	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$223	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,793,737	\$1,907,092	\$126,081
Total Unreserved Funds:	\$36,111,427	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$55,456,619	\$6,713,341	\$1,872,692
Per Capita Debt:	\$303	\$123	\$80
General Obligation Debt over EAV:	2.34%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$3,941,129	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$22	\$29	\$
Revenue Collected During FY 03:	\$10,142,715	\$1,672,085	\$
Expenditures During FY 03:	\$10,124,394	\$1,837,889	\$
Per Capita Revenue:	\$55	\$42	\$
Per Capita Expenditures:	\$55	\$42	\$
Operating Income (loss):	\$18,321	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	39.51%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$3,999,857	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$22	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Christian County**

Unit Code **011/000/00** County: **CHRISTIAN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,999,825**

Equalized Assessed Valuation **\$393,581,644**

Population: **34,418**

Employees:

Full Time: **165**

Part Time: **40**

Salaries Paid: **\$4,399,318**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$10,320,847	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$300	\$285	\$246
Revenue Collected During FY 03:	\$9,427,777	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$9,526,953	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$274	\$392	\$339
Per Capita Expenditures:	\$277	\$385	\$339
Revenues over (under) Expenditures:	-\$99,176	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	109.13%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$10,396,671	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$302	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$10,396,671	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$2,758,007	\$6,713,341	\$1,872,692
Per Capita Debt:	\$80	\$123	\$80
General Obligation Debt over EAV:	0.65%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Clark County**

Unit Code **012/000/00** County: **CLARK**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,841,772**

Equalized Assessed Valuation **\$151,582,440**

Population: **17,008**

Employees:

 Full Time: **65**

 Part Time: **108**

 Salaries Paid: **\$2,520,915**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,911,674	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$230	\$285	\$246
Revenue Collected During FY 03:	\$6,508,098	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,320,238	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$383	\$392	\$339
Per Capita Expenditures:	\$430	\$385	\$339
Revenues over (under) Expenditures:	-\$812,140	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	39.89%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$2,919,813	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$172	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$2,941,598	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$8,258,114	\$6,713,341	\$1,872,692
Per Capita Debt:	\$486	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Clay County		
Unit Code	013/000/00	County:	CLAY
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$23,405,560		
Equalized Assessed Valuation	\$99,000,000		
Population:	14,460		
Employees:			
	Full Time:	200	
	Part Time:	100	
	Salaries Paid:	\$7,065,397	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,926,040	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$341	\$285	\$246
Revenue Collected During FY 03:	\$4,627,777	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$4,753,723	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$320	\$392	\$339
Per Capita Expenditures:	\$329	\$385	\$339
Revenues over (under) Expenditures:	-\$125,946	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	101.24%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,812,662	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$333	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,812,662	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$7,425,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$513	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Clinton County**

Unit Code **014/000/00** County: **CLINTON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,943,698**

Equalized Assessed Valuation **\$349,237,303**

Population: **33,944**

Employees:

 Full Time: **114**

 Part Time: **88**

 Salaries Paid: **\$4,198,804**

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,355,539	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$276	\$285	\$246
Revenue Collected During FY 03:	\$12,044,337	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$11,510,945	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$355	\$392	\$339
Per Capita Expenditures:	\$339	\$385	\$339
Revenues over (under) Expenditures:	\$533,392	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	83.39%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$9,598,558	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$283	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,598,558	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$4,545,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$134	\$123	\$80
General Obligation Debt over EAV:	0.50%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Coles County**

Unit Code **015/000/00** County: **COLES**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,415,776**

Equalized Assessed Valuation **\$539,054,077**

Population: **53,196**

Employees:

Full Time: **197**

Part Time: **35**

Salaries Paid: **\$6,864,741**

Blended Component Units

Number Submitted = 1

Public Health

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,720,948	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$183	\$285	\$246
Revenue Collected During FY 03:	\$13,836,560	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$14,572,259	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$260	\$392	\$339
Per Capita Expenditures:	\$274	\$385	\$339
Revenues over (under) Expenditures:	-\$735,699	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	61.38%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$8,944,927	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$168	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$8,944,927	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$3,232,283	\$6,713,341	\$1,872,692
Per Capita Debt:	\$61	\$123	\$80
General Obligation Debt over EAV:	0.28%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$232,580	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$4	\$29	\$
Revenue Collected During FY 03:	\$586,994	\$1,672,085	\$
Expenditures During FY 03:	\$627,836	\$1,837,889	\$
Per Capita Revenue:	\$11	\$42	\$
Per Capita Expenditures:	\$12	\$42	\$
Operating Income (loss):	-\$40,842	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	30.54%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$191,738	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$4	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Crawford County		
Unit Code	017/000/00	County:	CRAWFORD
Fiscal Year End:	11/30/2003		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,308,332		
Equalized Assessed Valuation	\$215,108,928		
Population:	20,251		
Employees:			
	Full Time:	77	
	Part Time:	35	
	Salaries Paid:	\$2,359,837	

Blended Component Units

Number Submitted = 3

708 Board

Crawford County 911 Board

Crawford County Health Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,697,555	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$232	\$285	\$246
Revenue Collected During FY 03:	\$6,881,849	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,040,413	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$340	\$392	\$339
Per Capita Expenditures:	\$397	\$385	\$339
Revenues over (under) Expenditures:	-\$1,158,564	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	54.86%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,410,877	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$218	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$149,398	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,261,479	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,378,069	\$6,713,341	\$1,872,692
Per Capita Debt:	\$68	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Cumberland County**

Unit Code **018/000/00** County: **CUMBERLAN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,708,601**

Equalized Assessed Valuation **\$92,459,150**

Population: **11,253**

Employees:

 Full Time: **54**

 Part Time: **13**

 Salaries Paid: **\$1,567,490**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,253,236	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$111	\$285	\$246
Revenue Collected During FY 03:	\$4,122,916	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$3,750,042	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$366	\$392	\$339
Per Capita Expenditures:	\$333	\$385	\$339
Revenues over (under) Expenditures:	\$372,874	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	38.01%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$1,425,293	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$127	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$225,975	\$1,907,092	\$126,081
Total Unreserved Funds:	\$1,199,318	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$3,620,663	\$6,713,341	\$1,872,692
Per Capita Debt:	\$322	\$123	\$80
General Obligation Debt over EAV:	3.73%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **De Witt County**

Unit Code **020/000/00** County: **DEWITT**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$16,028,528**

Equalized Assessed Valuation **\$440,622,585**

Population: **16,516**

Employees:

 Full Time: **150**

 Part Time: **15**

 Salaries Paid: **\$4,748,824**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$14,882,402	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$901	\$285	\$246
Revenue Collected During FY 03:	\$9,323,893	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$9,396,263	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$565	\$392	\$339
Per Capita Expenditures:	\$569	\$385	\$339
Revenues over (under) Expenditures:	-\$72,370	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	154.83%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$14,548,678	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$881	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$14,548,678	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$750,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$45	\$123	\$80
General Obligation Debt over EAV:	0.17%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$1,130,750	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$68	\$29	\$
Revenue Collected During FY 03:	\$2,018,465	\$1,672,085	\$
Expenditures During FY 03:	\$2,460,349	\$1,837,889	\$
Per Capita Revenue:	\$122	\$42	\$
Per Capita Expenditures:	\$149	\$42	\$
Operating Income (loss):	-\$441,884	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	28.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$688,866	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$42	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Dekalb County		
Unit Code	019/000/00	County:	DEKALB
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$50,156,700		
Equalized Assessed Valuation	\$1,375,430,314		
Population:	89,743		
Employees:			
	Full Time:	404	
	Part Time:	252	
	Salaries Paid:	\$17,729,796	

Blended Component Units

Number Submitted = 2
 Dekalb County Forest Preserve District
 Dekalb County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$14,732,055	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$164	\$285	\$246
Revenue Collected During FY 03:	\$31,051,531	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$28,989,977	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$346	\$392	\$339
Per Capita Expenditures:	\$323	\$385	\$339
Revenues over (under) Expenditures:	\$2,061,554	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	54.16%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$15,702,230	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$175	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$599,700	\$1,907,092	\$126,081
Total Unreserved Funds:	\$15,102,530	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$12,196,587	\$6,713,341	\$1,872,692
Per Capita Debt:	\$136	\$123	\$80
General Obligation Debt over EAV:	0.06%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$5,961,567	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$66	\$29	\$
Revenue Collected During FY 03:	\$9,628,196	\$1,672,085	\$
Expenditures During FY 03:	\$9,473,201	\$1,837,889	\$
Per Capita Revenue:	\$107	\$42	\$
Per Capita Expenditures:	\$106	\$42	\$
Operating Income (loss):	\$154,995	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	101.08%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$9,575,158	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$107	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Douglas County**

Unit Code **021/000/00** County: **DOUGLAS**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,195,014**

Equalized Assessed Valuation **\$262,112,768**

Population: **19,464**

Employees:

 Full Time: **69**

 Part Time: **26**

 Salaries Paid: **\$2,292,494**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,865,047	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$301	\$285	\$246
Revenue Collected During FY 03:	\$5,902,413	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,829,443	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$303	\$392	\$339
Per Capita Expenditures:	\$299	\$385	\$339
Revenues over (under) Expenditures:	\$72,970	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	111.13%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$6,478,057	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$333	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,228,501	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,249,556	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,979,168	\$6,713,341	\$1,872,692
Per Capita Debt:	\$102	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name	Dupage County		
Unit Code	022/000/00	County:	DUPAGE
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$757,351,674		
Equalized Assessed Valuation	\$30,032,862		
Population:	925,188		
Employees:			
	Full Time:	2,937	
	Part Time:	277	
	Salaries Paid:	\$157,826,888	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$369,338,336	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$399	\$233	\$217
Revenue Collected During FY 03:	\$305,557,619	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$283,912,709	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$330	\$327	\$327
Per Capita Expenditures:	\$307	\$306	\$305
Revenues over (under) Expenditures:	\$21,644,910	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	53.87%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$152,936,288	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$165	\$205	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,737,464	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$140,198,824	\$100,563,898	\$79,553,063

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$395,520,411	\$140,735,755	\$112,191,436
Per Capita Debt:	\$428	\$226	\$182
General Obligation Debt over EAV:	625.80%	104.63%	0.29%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$138,442,761	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	\$150	\$94	\$59
Revenue Collected During FY 03:	\$40,111,509	\$18,121,330	\$11,406,321
Expenditures During FY 03:	\$50,839,250	\$17,690,702	\$11,217,494
Per Capita Revenue:	\$43	\$33	\$40
Per Capita Expenditures:	\$55	\$31	\$37
Operating Income (loss):	-\$10,727,741	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	215.81%	564.94%	154.84%
Ending Retained Earnings for FY 03:	\$109,715,841	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	\$119	\$94	\$65



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Edgar County**

Unit Code **023/000/00** County: **EDGAR**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,934,525**

Equalized Assessed Valuation **\$226,607,745**

Population: **19,704**

Employees:

 Full Time: **93**

 Part Time: **31**

 Salaries Paid: **\$2,960,511**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,067,174	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$156	\$285	\$246
Revenue Collected During FY 03:	\$6,962,627	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,243,228	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$353	\$392	\$339
Per Capita Expenditures:	\$368	\$385	\$339
Revenues over (under) Expenditures:	-\$280,601	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	38.47%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$2,786,573	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$141	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$90,857	\$1,907,092	\$126,081
Total Unreserved Funds:	\$2,695,716	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$151,881	\$6,713,341	\$1,872,692
Per Capita Debt:	\$8	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Edwards County**

Unit Code **024/000/00** County: **EDWARDS**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,409,766**

Equalized Assessed Valuation **\$50,230,873**

Population: **6,971**

Employees:

 Full Time: **31**

 Part Time: **10**

 Salaries Paid: **\$775,024**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,308,636	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$188	\$393	\$370
Revenue Collected During FY 03:	\$2,358,689	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,343,049	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$338	\$500	\$487
Per Capita Expenditures:	\$336	\$509	\$534
Revenues over (under) Expenditures:	\$15,640	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	56.50%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$1,323,817	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$190	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$1,323,817	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$290,000	\$52,316	\$46,737
Per Capita Debt:	\$42	\$8	\$8
General Obligation Debt over EAV:	0.58%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Effingham County**

Unit Code **025/000/00** County: **EFFINGHAM**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$12,316,637**

Equalized Assessed Valuation **\$407,899,516**

Population: **34,264**

Employees:

 Full Time: **145**

 Part Time: **40**

 Salaries Paid: **\$4,783,028**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,607,264	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$280	\$285	\$246
Revenue Collected During FY 03:	\$11,400,559	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$11,316,555	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$333	\$392	\$339
Per Capita Expenditures:	\$330	\$385	\$339
Revenues over (under) Expenditures:	\$84,004	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	87.88%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$9,945,548	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$290	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,945,549	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$962,457	\$6,713,341	\$1,872,692
Per Capita Debt:	\$28	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Fayette County**

Unit Code **026/000/00** County: **FAYETTE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,962,754**

Equalized Assessed Valuation **\$15,097,111**

Population: **21,802**

Employees:

 Full Time: **89**

 Part Time: **54**

 Salaries Paid: **\$3,485,621**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,843,312	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$176	\$285	\$246
Revenue Collected During FY 03:	\$7,271,239	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,246,712	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$334	\$392	\$339
Per Capita Expenditures:	\$332	\$385	\$339
Revenues over (under) Expenditures:	\$24,527	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	53.03%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,842,839	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$176	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,842,839	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$370,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$17	\$123	\$80
General Obligation Debt over EAV:	2.45%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Ford County**

Unit Code **027/000/00** County: **FORD**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,785,449**

Equalized Assessed Valuation **\$184,257,943**

Population: **14,241**

Employees:

Full Time: **58**

Part Time: **18**

Salaries Paid: **\$1,721,412**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,264,088	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$229	\$285	\$246
Revenue Collected During FY 03:	\$6,658,997	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,870,564	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$468	\$392	\$339
Per Capita Expenditures:	\$412	\$385	\$339
Revenues over (under) Expenditures:	\$788,433	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	73.00%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,285,454	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$301	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$352,537	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,932,917	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$265,582	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$19	\$29	\$
Revenue Collected During FY 03:	\$83,130	\$1,672,085	\$
Expenditures During FY 03:	\$21,957	\$1,837,889	\$
Per Capita Revenue:	\$6	\$42	\$
Per Capita Expenditures:	\$2	\$42	\$
Operating Income (loss):	\$61,173	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	837.60%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$183,911	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$13	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Fulton County**

Unit Code **029/000/00** County: **FULTON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,497,534**

Equalized Assessed Valuation **\$326,715,160**

Population: **38,250**

Employees:

 Full Time: **190**

 Part Time: **82**

 Salaries Paid: **\$6,114,066**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,020,025	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$131	\$285	\$246
Revenue Collected During FY 03:	\$15,336,570	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$15,448,806	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$401	\$392	\$339
Per Capita Expenditures:	\$404	\$385	\$339
Revenues over (under) Expenditures:	-\$112,236	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	45.88%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$7,088,157	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$185	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,677,631	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,410,526	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,263,256	\$6,713,341	\$1,872,692
Per Capita Debt:	\$33	\$123	\$80
General Obligation Debt over EAV:	0.15%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$696,934	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$18	\$29	\$
Revenue Collected During FY 03:	\$1,824,303	\$1,672,085	\$
Expenditures During FY 03:	\$1,955,321	\$1,837,889	\$
Per Capita Revenue:	\$48	\$42	\$
Per Capita Expenditures:	\$51	\$42	\$
Operating Income (loss):	-\$131,018	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	46.31%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$905,445	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$24	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Gallatin County**

Unit Code **030/000/00** County: **GALLATIN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,189,198**

Equalized Assessed Valuation **\$46,605,929**

Population: **6,445**

Employees:

 Full Time: **24**

 Part Time: **23**

 Salaries Paid: **\$656,561**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,874,167	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$291	\$393	\$370
Revenue Collected During FY 03:	\$2,001,340	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$1,945,886	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$311	\$500	\$487
Per Capita Expenditures:	\$302	\$509	\$534
Revenues over (under) Expenditures:	\$55,454	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	101.26%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$1,970,351	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$306	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$514,115	\$254,640	\$114,447
Total Unreserved Funds:	\$1,456,236	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$58,341	\$52,316	\$46,737
Per Capita Debt:	\$9	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Greene County**

Unit Code **031/000/00** County: **GREENE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,675,251**

Equalized Assessed Valuation **\$129,590,185**

Population: **14,761**

Employees:

 Full Time: **78**

 Part Time: **25**

 Salaries Paid: **\$2,228,653**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,935,586	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$267	\$285	\$246
Revenue Collected During FY 03:	\$5,796,266	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,405,075	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$393	\$392	\$339
Per Capita Expenditures:	\$366	\$385	\$339
Revenues over (under) Expenditures:	\$391,191	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	80.15%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,332,371	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$294	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$302,909	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,029,462	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Grundy County**

Unit Code **032/000/00** County: **GRUNDY**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,337,373**

Equalized Assessed Valuation **\$1,247,377,362**

Population: **38,331**

Employees:

Full Time: **240**

Part Time: **230**

Salaries Paid: **\$10,406,928**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$7,071,018	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$184	\$285	\$246
Revenue Collected During FY 03:	\$16,424,551	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$15,725,438	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$428	\$392	\$339
Per Capita Expenditures:	\$410	\$385	\$339
Revenues over (under) Expenditures:	\$699,113	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	49.41%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$7,770,131	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$203	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,632,560	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,137,571	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$6,345,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$166	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	-\$71,212	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$2	\$29	\$
Revenue Collected During FY 03:	\$5,721,566	\$1,672,085	\$
Expenditures During FY 03:	\$5,739,813	\$1,837,889	\$
Per Capita Revenue:	\$149	\$42	\$
Per Capita Expenditures:	\$150	\$42	\$
Operating Income (loss):	-\$18,247	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-1.56%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$89,459	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$2	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Hamilton County**

Unit Code **033/000/00** County: **HAMILTON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,249,022**

Equalized Assessed Valuation **\$59,554,368**

Population: **8,499**

Employees:

 Full Time: **34**

 Part Time: **6**

 Salaries Paid: **\$918,956**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,366,995	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$279	\$393	\$370
Revenue Collected During FY 03:	\$2,583,078	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,724,717	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$304	\$500	\$487
Per Capita Expenditures:	\$321	\$509	\$534
Revenues over (under) Expenditures:	-\$141,639	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	81.67%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$2,225,267	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$262	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$154,783	\$254,640	\$114,447
Total Unreserved Funds:	\$2,070,484	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Hancock County		
Unit Code	034/000/00	County:	HANCOCK
Fiscal Year End:	11/30/2003		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,841,645		
Equalized Assessed Valuation	\$233,155,303		
Population:	19,393		
Employees:			
	Full Time:	149	
	Part Time:	52	
	Salaries Paid:	\$2,989,593	

Blended Component Units

Number Submitted = 1
 Hancock County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,188,450	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$319	\$285	\$246
Revenue Collected During FY 03:	\$7,526,615	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,199,266	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$388	\$392	\$339
Per Capita Expenditures:	\$371	\$385	\$339
Revenues over (under) Expenditures:	\$327,349	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	94.13%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$6,776,724	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$349	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,776,724	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$138,470	\$6,713,341	\$1,872,692
Per Capita Debt:	\$7	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$214,736	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$11	\$29	\$
Revenue Collected During FY 03:	\$489,539	\$1,672,085	\$
Expenditures During FY 03:	\$460,566	\$1,837,889	\$
Per Capita Revenue:	\$25	\$42	\$
Per Capita Expenditures:	\$24	\$42	\$
Operating Income (loss):	\$28,973	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	35.55%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$163,709	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$8	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Hardin County**

Unit Code **035/000/00** County: **HARDIN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,972,242**

Equalized Assessed Valuation **\$20,159,963**

Population: **4,711**

Employees:

 Full Time: **24**

 Part Time: **29**

 Salaries Paid: **\$718,099**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,964,852	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$417	\$393	\$370
Revenue Collected During FY 03:	\$2,296,147	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,652,408	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$487	\$500	\$487
Per Capita Expenditures:	\$563	\$509	\$534
Revenues over (under) Expenditures:	-\$356,261	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	64.48%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$1,710,391	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$363	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$579,000	\$254,640	\$114,447
Total Unreserved Funds:	\$1,131,391	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$66,800	\$52,316	\$46,737
Per Capita Debt:	\$14	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Henderson County		
Unit Code	036/000/00	County:	HENDERSON
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$5,278,855		
Equalized Assessed Valuation	\$93,265,402		
Population:	8,213		
Employees:			
	Full Time:	68	
	Part Time:	29	
	Salaries Paid:	\$2,082,547	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,008,429	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$366	\$393	\$370
Revenue Collected During FY 03:	\$4,656,016	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$4,560,371	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$567	\$500	\$487
Per Capita Expenditures:	\$555	\$509	\$534
Revenues over (under) Expenditures:	\$95,645	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	68.14%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$3,107,372	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$378	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$285,597	\$254,640	\$114,447
Total Unreserved Funds:	\$2,821,775	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$89,936	\$52,316	\$46,737
Per Capita Debt:	\$11	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Henry County**

Unit Code **037/000/00** County: **HENRY**

Fiscal Year End: **11/30/2003**

Accounting Method: **Combination**

Appropriation or Budget: **\$24,951,016**

Equalized Assessed Valuation **\$635,906,873**

Population: **51,020**

Employees:

 Full Time: **360**

 Part Time: **142**

 Salaries Paid: **\$11,290,118**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$12,873,145	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$252	\$285	\$246
Revenue Collected During FY 03:	\$19,787,390	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$17,258,944	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$388	\$392	\$339
Per Capita Expenditures:	\$338	\$385	\$339
Revenues over (under) Expenditures:	\$2,528,446	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	83.59%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$14,427,491	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$283	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,367,515	\$1,907,092	\$126,081
Total Unreserved Funds:	\$12,059,976	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$5,435,795	\$6,713,341	\$1,872,692
Per Capita Debt:	\$107	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$5,065,626	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$99	\$29	\$
Revenue Collected During FY 03:	\$4,720,787	\$1,672,085	\$
Expenditures During FY 03:	\$5,075,281	\$1,837,889	\$
Per Capita Revenue:	\$93	\$42	\$
Per Capita Expenditures:	\$99	\$42	\$
Operating Income (loss):	-\$354,494	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	102.55%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$5,204,576	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$102	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Iroquois County		
Unit Code	038/000/00	County:	IROQUOIS
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$19,923,255		
Equalized Assessed Valuation	\$404,915,427		
Population:	31,334		
Employees:			
	Full Time:	105	
	Part Time:	18	
	Salaries Paid:	\$3,888,574	

Blended Component Units

Number Submitted = 2
 Ford - Iroquois Public Health Department
 Iroquois County Emergency Services Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$8,937,951	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$285	\$285	\$246
Revenue Collected During FY 03:	\$12,745,872	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$12,765,601	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$407	\$392	\$339
Per Capita Expenditures:	\$407	\$385	\$339
Revenues over (under) Expenditures:	-\$19,729	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	70.37%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$8,983,222	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$287	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$32,606	\$1,907,092	\$126,081
Total Unreserved Funds:	\$8,950,616	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$1,660,350	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$53	\$29	\$
Revenue Collected During FY 03:	\$564,468	\$1,672,085	\$
Expenditures During FY 03:	\$579,348	\$1,837,889	\$
Per Capita Revenue:	\$18	\$42	\$
Per Capita Expenditures:	\$18	\$42	\$
Operating Income (loss):	-\$14,880	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	272.80%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$1,580,470	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$50	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Jackson County**

Unit Code **039/000/00** County: **JACKSON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$27,213,664**

Equalized Assessed Valuation **\$447,521,128**

Population: **58,976**

Employees:

 Full Time: **390**

 Part Time: **107**

 Salaries Paid: **\$13,581,289**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$13,916,982	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$236	\$285	\$246
Revenue Collected During FY 03:	\$12,387,759	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$12,338,122	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$210	\$392	\$339
Per Capita Expenditures:	\$209	\$385	\$339
Revenues over (under) Expenditures:	\$49,637	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	111.36%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$13,739,885	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$233	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,234,436	\$1,907,092	\$126,081
Total Unreserved Funds:	\$1,505,449	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$422,377	\$6,713,341	\$1,872,692
Per Capita Debt:	\$7	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$5,878,299	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$100	\$29	\$
Revenue Collected During FY 03:	\$9,620,589	\$1,672,085	\$
Expenditures During FY 03:	\$10,177,468	\$1,837,889	\$
Per Capita Revenue:	\$163	\$42	\$
Per Capita Expenditures:	\$173	\$42	\$
Operating Income (loss):	-\$556,879	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	52.69%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$5,362,420	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$91	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jasper County		
Unit Code	040/000/00	County:	JASPER
Fiscal Year End:	11/30/2003		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$7,367,653		
Equalized Assessed Valuation	\$205,975,528		
Population:	10,117		
Employees:			
Full Time:	84		
Part Time:	30		
Salaries Paid:	\$2,607,459		

Blended Component Units

Number Submitted = 1

Health Department

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,571,285	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$254	\$285	\$246
Revenue Collected During FY 03:	\$5,758,714	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,572,769	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$569	\$392	\$339
Per Capita Expenditures:	\$551	\$385	\$339
Revenues over (under) Expenditures:	\$185,945	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	48.85%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$2,722,539	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$269	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$78,210	\$1,907,092	\$126,081
Total Unreserved Funds:	\$2,644,329	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$898,177	\$6,713,341	\$1,872,692
Per Capita Debt:	\$89	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$575,537	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$57	\$29	\$
Revenue Collected During FY 03:	\$1,331,942	\$1,672,085	\$
Expenditures During FY 03:	\$1,181,095	\$1,837,889	\$
Per Capita Revenue:	\$132	\$42	\$
Per Capita Expenditures:	\$117	\$42	\$
Operating Income (loss):	\$150,847	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	61.50%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$726,384	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$72	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Jefferson County**

Unit Code **041/000/00** County: **JEFFERSON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,884,126**

Equalized Assessed Valuation **\$305,865,161**

Population: **40,334**

Employees:

 Full Time: **167**

 Part Time: **44**

 Salaries Paid: **\$4,157,120**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,171,010	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$128	\$285	\$246
Revenue Collected During FY 03:	\$7,820,479	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,317,461	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$194	\$392	\$339
Per Capita Expenditures:	\$206	\$385	\$339
Revenues over (under) Expenditures:	-\$496,982	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	56.20%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,674,028	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$116	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$167,060	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,506,968	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$14,829,231	\$6,713,341	\$1,872,692
Per Capita Debt:	\$368	\$123	\$80
General Obligation Debt over EAV:	4.82%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$448,722	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$11	\$29	\$
Revenue Collected During FY 03:	\$318,490	\$1,672,085	\$
Expenditures During FY 03:	\$252,671	\$1,837,889	\$
Per Capita Revenue:	\$8	\$42	\$
Per Capita Expenditures:	\$6	\$42	\$
Operating Income (loss):	\$65,819	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	203.64%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$514,541	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$13	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Jersey County		
Unit Code	042/000/00	County:	JERSEY
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,671,247		
Equalized Assessed Valuation	\$240,321,330		
Population:	21,668		
Employees:			
	Full Time:	73	
	Part Time:	17	
	Salaries Paid:	\$2,370,808	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,275,523	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$290	\$285	\$246
Revenue Collected During FY 03:	\$6,105,374	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,891,147	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$282	\$392	\$339
Per Capita Expenditures:	\$272	\$385	\$339
Revenues over (under) Expenditures:	\$214,227	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	108.67%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$6,401,966	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$295	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,401,966	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,760,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$81	\$123	\$80
General Obligation Debt over EAV:	0.73%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Jo Daviess County**

Unit Code **043/000/00** County: **JO DAVIESS**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,490,418**

Equalized Assessed Valuation **\$499,550,463**

Population: **22,390**

Employees:

 Full Time: **126**

 Part Time: **64**

 Salaries Paid: **\$3,756,525**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$10,006,336	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$447	\$285	\$246
Revenue Collected During FY 03:	\$12,381,149	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$11,964,769	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$553	\$392	\$339
Per Capita Expenditures:	\$534	\$385	\$339
Revenues over (under) Expenditures:	\$416,380	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	86.89%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$10,396,692	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$464	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$56,308	\$1,907,092	\$126,081
Total Unreserved Funds:	\$10,340,384	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$98,486	\$6,713,341	\$1,872,692
Per Capita Debt:	\$4	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Johnson County**

Unit Code **044/000/00** County: **JOHNSON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,060,167**

Equalized Assessed Valuation **\$76,503,576**

Population: **11,347**

Employees:

 Full Time: **60**

 Part Time: **25**

 Salaries Paid: **\$2,038,432**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,130,805	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$540	\$285	\$246
Revenue Collected During FY 03:	\$4,156,668	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$3,885,058	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$366	\$392	\$339
Per Capita Expenditures:	\$342	\$385	\$339
Revenues over (under) Expenditures:	\$271,610	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	160.29%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$6,227,175	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$549	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$426,785	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,800,390	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,247,800	\$6,713,341	\$1,872,692
Per Capita Debt:	\$110	\$123	\$80
General Obligation Debt over EAV:	1.25%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$173,988	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$15	\$29	\$
Revenue Collected During FY 03:	\$207,107	\$1,672,085	\$
Expenditures During FY 03:	\$254,794	\$1,837,889	\$
Per Capita Revenue:	\$18	\$42	\$
Per Capita Expenditures:	\$22	\$42	\$
Operating Income (loss):	-\$47,687	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	49.57%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$126,301	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$11	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name	Kane County		
Unit Code	045/000/00	County:	KANE
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$264,384,362		
Equalized Assessed Valuation	\$10,128,677,901		
Population:	457,122		
Employees:			
	Full Time:	1,178	
	Part Time:	122	
	Salaries Paid:	\$46,365,559	

Blended Component Units

Number Submitted = 1

Forest Preserve Dist

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$81,080,010	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$177	\$233	\$217
Revenue Collected During FY 03:	\$119,018,557	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$109,753,966	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$260	\$327	\$327
Per Capita Expenditures:	\$240	\$306	\$305
Revenues over (under) Expenditures:	\$9,264,591	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	78.68%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$86,357,957	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$189	\$205	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,912,363	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$80,445,594	\$100,563,898	\$79,553,063

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$172,103,006	\$140,735,755	\$112,191,436
Per Capita Debt:	\$376	\$226	\$182
General Obligation Debt over EAV:	1.16%	104.63%	0.29%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$32,848,621	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	\$72	\$94	\$59
Revenue Collected During FY 03:	\$7,460,595	\$18,121,330	\$11,406,321
Expenditures During FY 03:	\$1,585,158	\$17,690,702	\$11,217,494
Per Capita Revenue:	\$16	\$33	\$40
Per Capita Expenditures:	\$3	\$31	\$37
Operating Income (loss):	\$5,875,437	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	2355.75%	564.94%	154.84%
Ending Retained Earnings for FY 03:	\$37,342,435	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	\$82	\$94	\$65



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Kankakee County		
Unit Code	046/000/00	County:	KANKAKEE
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$86,922,555		
Equalized Assessed Valuation	\$1,423,469,435		
Population:	103,833		
Employees:			
Full Time:	426		
Part Time:	95		
Salaries Paid:	\$15,042,792		

Blended Component Units

Number Submitted = 4

Kankakee County
Kankakee County Emergency Telephone System
Kankakee County Health Department
Veterans Administration Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$23,018,760	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$222	\$285	\$246
Revenue Collected During FY 03:	\$34,233,210	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$32,150,975	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$330	\$392	\$339
Per Capita Expenditures:	\$310	\$385	\$339
Revenues over (under) Expenditures:	\$2,082,235	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	79.03%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$25,410,079	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$245	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$475,746	\$1,907,092	\$126,081
Total Unreserved Funds:	\$24,934,333	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$14,186,874	\$6,713,341	\$1,872,692
Per Capita Debt:	\$137	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$4,676,736	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$45	\$29	\$
Revenue Collected During FY 03:	\$1,942,345	\$1,672,085	\$
Expenditures During FY 03:	\$1,979,107	\$1,837,889	\$
Per Capita Revenue:	\$19	\$42	\$
Per Capita Expenditures:	\$19	\$42	\$
Operating Income (loss):	-\$36,762	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	234.45%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$4,639,974	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$45	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Kendall County**

Unit Code **047/000/00** County: **KENDALL**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$28,686,319**

Equalized Assessed Valuation **\$1,386,673,491**

Population: **58,227**

Employees:

 Full Time: **165**

 Part Time: **20**

 Salaries Paid: **\$9,536,689**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$14,323,134	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$246	\$285	\$246
Revenue Collected During FY 03:	\$27,557,760	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$26,293,811	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$473	\$392	\$339
Per Capita Expenditures:	\$452	\$385	\$339
Revenues over (under) Expenditures:	\$1,263,949	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	54.76%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$14,397,414	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$247	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,740,746	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,656,668	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$11,508,635	\$6,713,341	\$1,872,692
Per Capita Debt:	\$198	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Knox County**

Unit Code **048/000/00** County: **KNOX**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$35,049,418**

Equalized Assessed Valuation **\$618,219,901**

Population: **55,314**

Employees:

 Full Time: **366**

 Part Time: **84**

 Salaries Paid: **\$10,976,858**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$11,947,350	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$216	\$285	\$246
Revenue Collected During FY 03:	\$18,740,655	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$19,036,986	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$339	\$392	\$339
Per Capita Expenditures:	\$344	\$385	\$339
Revenues over (under) Expenditures:	-\$296,331	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	63.68%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$12,122,845	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$219	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,014,956	\$1,907,092	\$126,081
Total Unreserved Funds:	\$12,122,845	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$11,478,508	\$6,713,341	\$1,872,692
Per Capita Debt:	\$208	\$123	\$80
General Obligation Debt over EAV:	1.65%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$5,197,455	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$94	\$29	\$
Revenue Collected During FY 03:	\$11,233,538	\$1,672,085	\$
Expenditures During FY 03:	\$9,362,343	\$1,837,889	\$
Per Capita Revenue:	\$203	\$42	\$
Per Capita Expenditures:	\$169	\$42	\$
Operating Income (loss):	\$1,871,195	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	23.72%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$2,220,620	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$40	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name **Lake County**

Unit Code **049/000/00** County: **Lake**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$486,233,381**

Equalized Assessed Valuation **\$19,797,165,098**

Population: **678,500**

Employees:

 Full Time: **2,511**

 Part Time: **433**

 Salaries Paid: **\$130,808,630**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$188,764,974	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$278	\$233	\$217
Revenue Collected During FY 03:	\$265,254,593	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$262,240,687	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$391	\$327	\$327
Per Capita Expenditures:	\$387	\$306	\$305
Revenues over (under) Expenditures:	\$3,013,906	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	70.28%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$184,300,763	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$272	\$205	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$186,795	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$184,113,968	\$100,563,898	\$79,553,063

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$79,276,719	\$140,735,755	\$112,191,436
Per Capita Debt:	\$117	\$226	\$182
General Obligation Debt over EAV:	0.01%	104.63%	0.29%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$191,853,181	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	\$283	\$94	\$59
Revenue Collected During FY 03:	\$38,343,236	\$18,121,330	\$11,406,321
Expenditures During FY 03:	\$31,284,815	\$17,690,702	\$11,217,494
Per Capita Revenue:	\$57	\$33	\$40
Per Capita Expenditures:	\$46	\$31	\$37
Operating Income (loss):	\$7,058,421	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	635.81%	564.94%	154.84%
Ending Retained Earnings for FY 03:	\$198,911,602	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	\$293	\$94	\$65



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Lasalle County**

Unit Code **050/000/00** County: **LASALLE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$21,497,386**

Equalized Assessed Valuation **\$1,775,174,303**

Population: **11,580**

Employees:

 Full Time: **530**

 Part Time: **10**

 Salaries Paid: **\$17,318,618**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$23,036,028	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$1,989	\$285	\$246
Revenue Collected During FY 03:	\$37,839,281	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$37,780,741	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$3,268	\$392	\$339
Per Capita Expenditures:	\$3,263	\$385	\$339
Revenues over (under) Expenditures:	\$58,540	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	50.96%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$19,253,667	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$1,663	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$5,674,448	\$1,907,092	\$126,081
Total Unreserved Funds:	\$13,579,219	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$15,316,917	\$6,713,341	\$1,872,692
Per Capita Debt:	\$1,323	\$123	\$80
General Obligation Debt over EAV:	0.80%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$700,327	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$60	\$29	\$
Revenue Collected During FY 03:	\$4,284,567	\$1,672,085	\$
Expenditures During FY 03:	\$4,932,071	\$1,837,889	\$
Per Capita Revenue:	\$370	\$42	\$
Per Capita Expenditures:	\$426	\$42	\$
Operating Income (loss):	-\$647,504	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	1.07%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$52,823	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$5	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Lawrence County**

Unit Code **051/000/00** County: **LAWRENCE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,073,218**

Equalized Assessed Valuation **\$94,276,572**

Population: **15,929**

Employees:

 Full Time: **50**

 Part Time: **22**

 Salaries Paid: **\$1,516,513**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,487,459	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$156	\$285	\$246
Revenue Collected During FY 03:	\$4,385,807	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$4,479,691	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$275	\$392	\$339
Per Capita Expenditures:	\$281	\$385	\$339
Revenues over (under) Expenditures:	-\$93,884	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	53.43%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$2,393,575	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$150	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,693	\$1,907,092	\$126,081
Total Unreserved Funds:	\$2,379,882	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$952,361	\$6,713,341	\$1,872,692
Per Capita Debt:	\$60	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	-\$14,936	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$1	\$29	\$
Revenue Collected During FY 03:	\$300,866	\$1,672,085	\$
Expenditures During FY 03:	\$180,236	\$1,837,889	\$
Per Capita Revenue:	\$19	\$42	\$
Per Capita Expenditures:	\$11	\$42	\$
Operating Income (loss):	\$120,630	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	58.64%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$105,694	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$7	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Lee County**

Unit Code **052/000/00** County: **LEE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Combination**

Appropriation or Budget: **\$12,421,033**

Equalized Assessed Valuation **\$519,739,605**

Population: **35,971**

Employees:

 Full Time: **142**

 Part Time: **78**

 Salaries Paid: **\$5,601,812**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,817,991	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$273	\$285	\$246
Revenue Collected During FY 03:	\$12,827,889	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$12,314,908	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$357	\$392	\$339
Per Capita Expenditures:	\$342	\$385	\$339
Revenues over (under) Expenditures:	\$512,981	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	69.73%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$8,587,291	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$239	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$8,587,291	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$7,784,610	\$6,713,341	\$1,872,692
Per Capita Debt:	\$216	\$123	\$80
General Obligation Debt over EAV:	1.41%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Livingston County		
Unit Code	053/000/00	County:	LIVINGSTON
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$29,894,981		
Equalized Assessed Valuation	\$501,656,520		
Population:	39,208		
Employees:			
	Full Time:	268	
	Part Time:	149	
	Salaries Paid:	\$9,067,309	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$27,720,147	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$707	\$285	\$246
Revenue Collected During FY 03:	\$23,632,655	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$19,060,767	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$603	\$392	\$339
Per Capita Expenditures:	\$486	\$385	\$339
Revenues over (under) Expenditures:	\$4,571,888	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	169.80%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$32,364,443	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$825	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,001,900	\$1,907,092	\$126,081
Total Unreserved Funds:	\$31,362,543	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,960,636	\$6,713,341	\$1,872,692
Per Capita Debt:	\$50	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$1,016,305	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$26	\$29	\$
Revenue Collected During FY 03:	\$4,192,206	\$1,672,085	\$
Expenditures During FY 03:	\$4,560,989	\$1,837,889	\$
Per Capita Revenue:	\$107	\$42	\$
Per Capita Expenditures:	\$116	\$42	\$
Operating Income (loss):	-\$368,783	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	61.22%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$2,792,096	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$71	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Logan County		
Unit Code	054/000/00	County:	LOGAN
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,913,725		
Equalized Assessed Valuation	\$383,629,004		
Population:	31,183		
Employees:			
	Full Time:	128	
	Part Time:	74	
	Salaries Paid:	\$4,509,713	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$10,764,783	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$345	\$285	\$246
Revenue Collected During FY 03:	\$9,356,389	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$9,688,629	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$300	\$392	\$339
Per Capita Expenditures:	\$311	\$385	\$339
Revenues over (under) Expenditures:	-\$332,240	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	109.00%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$10,560,277	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$339	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$12,095	\$1,907,092	\$126,081
Total Unreserved Funds:	\$10,548,182	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$567,604	\$6,713,341	\$1,872,692
Per Capita Debt:	\$18	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Macon County		
Unit Code	055/000/00	County:	MACON
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$45,355,982		
Equalized Assessed Valuation	\$1,332,089,906		
Population:	111,175		
Employees:			
	Full Time:	478	
	Part Time:	425	
	Salaries Paid:	\$16,760,269	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$20,610,005	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$185	\$285	\$246
Revenue Collected During FY 03:	\$41,255,236	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$34,565,198	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$371	\$392	\$339
Per Capita Expenditures:	\$311	\$385	\$339
Revenues over (under) Expenditures:	\$6,690,038	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	84.22%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$29,109,825	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$262	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,886,663	\$1,907,092	\$126,081
Total Unreserved Funds:	\$15,640,882	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$8,830,526	\$6,713,341	\$1,872,692
Per Capita Debt:	\$79	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Macoupin County**

Unit Code **056/000/00** County: **MACOUPIN**

Fiscal Year End: **8/31/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$20,215,930**

Equalized Assessed Valuation **\$421,548,515**

Population: **49,019**

Employees:

 Full Time: **144**

 Part Time: **57**

 Salaries Paid: **\$6,375,396**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$12,019,268	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$245	\$285	\$246
Revenue Collected During FY 03:	\$14,911,912	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$15,437,422	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$304	\$392	\$339
Per Capita Expenditures:	\$315	\$385	\$339
Revenues over (under) Expenditures:	-\$525,510	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	74.45%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$11,493,758	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$234	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$11,493,758	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Madison County**

Unit Code **057/000/00** County: **MADISON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$79,535,298**

Equalized Assessed Valuation **\$3,007,064,358**

Population: **260,616**

Employees:

 Full Time: **915**

 Part Time: **243**

 Salaries Paid: **\$37,791,753**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$68,747,057	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$264	\$285	\$246
Revenue Collected During FY 03:	\$96,956,552	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$83,482,581	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$372	\$392	\$339
Per Capita Expenditures:	\$320	\$385	\$339
Revenues over (under) Expenditures:	\$13,473,971	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	93.55%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$78,099,327	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$300	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,708,576	\$1,907,092	\$126,081
Total Unreserved Funds:	\$70,390,751	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$11,784,688	\$6,713,341	\$1,872,692
Per Capita Debt:	\$45	\$123	\$80
General Obligation Debt over EAV:	0.32%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$22,993,051	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$88	\$29	\$
Revenue Collected During FY 03:	\$1,734,799	\$1,672,085	\$
Expenditures During FY 03:	\$2,236,477	\$1,837,889	\$
Per Capita Revenue:	\$7	\$42	\$
Per Capita Expenditures:	\$9	\$42	\$
Operating Income (loss):	-\$501,678	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	1005.66%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$22,491,373	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$86	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Marion County**

Unit Code **058/000/00** County: **MARION**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,286,204**

Equalized Assessed Valuation **\$265,553,694**

Population: **41,691**

Employees:

 Full Time: **139**

 Part Time: **24**

 Salaries Paid: **\$3,874,704**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,337,628	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$80	\$285	\$246
Revenue Collected During FY 03:	\$7,950,004	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,297,642	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$191	\$392	\$339
Per Capita Expenditures:	\$175	\$385	\$339
Revenues over (under) Expenditures:	\$652,362	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	46.88%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,421,247	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$82	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,421,247	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$7,590,658	\$6,713,341	\$1,872,692
Per Capita Debt:	\$182	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Marshall County		
Unit Code	059/000/00	County:	MARSHALL
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$4,508,910		
Equalized Assessed Valuation	\$172,976,772		
Population:	13,180		
Employees:			
	Full Time:	40	
	Part Time:	30	
	Salaries Paid:	\$1,607,973	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,998,239	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$152	\$285	\$246
Revenue Collected During FY 03:	\$4,099,618	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$3,806,072	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$311	\$392	\$339
Per Capita Expenditures:	\$289	\$385	\$339
Revenues over (under) Expenditures:	\$293,546	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	62.97%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$2,396,785	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$182	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$93	\$1,907,092	\$126,081
Total Unreserved Funds:	\$2,396,692	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$326,354	\$6,713,341	\$1,872,692
Per Capita Debt:	\$25	\$123	\$80
General Obligation Debt over EAV:	0.04%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$706,312	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$54	\$29	\$
Revenue Collected During FY 03:	\$283,902	\$1,672,085	\$
Expenditures During FY 03:	\$307,689	\$1,837,889	\$
Per Capita Revenue:	\$22	\$42	\$
Per Capita Expenditures:	\$23	\$42	\$
Operating Income (loss):	-\$23,787	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	235.74%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$725,343	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$55	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Mason County**

Unit Code **060/000/00** County: **MASON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,986,328**

Equalized Assessed Valuation **\$166,573,723**

Population: **16,038**

Employees:

 Full Time: **73**

 Part Time: **52**

 Salaries Paid: **\$2,754,783**

Blended Component Units

Number Submitted = 1

Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,949,939	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$246	\$285	\$246
Revenue Collected During FY 03:	\$5,743,307	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,426,944	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$358	\$392	\$339
Per Capita Expenditures:	\$338	\$385	\$339
Revenues over (under) Expenditures:	\$316,363	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	78.52%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,261,302	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$266	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$28,700	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,232,602	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$255,306	\$6,713,341	\$1,872,692
Per Capita Debt:	\$16	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$536,116	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$33	\$29	\$
Revenue Collected During FY 03:	\$151,447	\$1,672,085	\$
Expenditures During FY 03:	\$183,025	\$1,837,889	\$
Per Capita Revenue:	\$9	\$42	\$
Per Capita Expenditures:	\$11	\$42	\$
Operating Income (loss):	-\$31,578	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	275.67%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$504,538	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$31	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Massac County		
Unit Code	061/000/00	County:	MASSAC
Fiscal Year End:	12/31/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$6,257,493		
Equalized Assessed Valuation	\$144,842,586		
Population:	15,000		
Employees:			
	Full Time:	73	
	Part Time:	3	
	Salaries Paid:	\$2,094,852	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,066,141	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$271	\$285	\$246
Revenue Collected During FY 03:	\$6,510,770	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$6,257,493	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$434	\$392	\$339
Per Capita Expenditures:	\$417	\$385	\$339
Revenues over (under) Expenditures:	\$253,277	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	69.03%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,319,418	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$288	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$7,214	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,312,204	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,182,886	\$6,713,341	\$1,872,692
Per Capita Debt:	\$79	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name Mc Donough County

Unit Code 062/000/00 **County:** MCDONOUGH

Fiscal Year End: 11/30/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$12,476,479

Equalized Assessed Valuation \$295,495,487

Population: 32,913

Employees:

Full Time: 229

Part Time: 99

Salaries Paid: \$7,706,976

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,274,654	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$191	\$285	\$246
Revenue Collected During FY 03:	\$11,704,253	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$11,912,244	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$356	\$392	\$339
Per Capita Expenditures:	\$362	\$385	\$339
Revenues over (under) Expenditures:	-\$207,991	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	65.36%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$7,785,884	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$237	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,103,431	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,682,453	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$2,804,568	\$6,713,341	\$1,872,692
Per Capita Debt:	\$85	\$123	\$80
General Obligation Debt over EAV:	0.35%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$1,496,804	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$45	\$29	\$
Revenue Collected During FY 03:	\$4,118,684	\$1,672,085	\$
Expenditures During FY 03:	\$4,093,990	\$1,837,889	\$
Per Capita Revenue:	\$125	\$42	\$
Per Capita Expenditures:	\$124	\$42	\$
Operating Income (loss):	\$24,694	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	92.95%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$3,805,391	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$116	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name	Mc Henry County		
Unit Code	063/000/00	County:	MCHENRY
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$129,260,792		
Equalized Assessed Valuation	\$6,366,405,987		
Population:	286,091		
Employees:			
	Full Time:	933	
	Part Time:	100	
	Salaries Paid:	\$38,087,716	

Blended Component Units

Number Submitted = 1
 McHenry County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$73,497,843	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$257	\$233	\$217
Revenue Collected During FY 03:	\$92,879,777	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$83,810,143	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$325	\$327	\$327
Per Capita Expenditures:	\$293	\$306	\$305
Revenues over (under) Expenditures:	\$9,069,634	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	97.77%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$81,941,356	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$286	\$205	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,000,237	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$68,941,119	\$100,563,898	\$79,553,063

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$19,791,508	\$140,735,755	\$112,191,436
Per Capita Debt:	\$69	\$226	\$182
General Obligation Debt over EAV:	0.24%	104.63%	0.29%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$4,499,359	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	\$16	\$94	\$59
Revenue Collected During FY 03:	\$10,327,243	\$18,121,330	\$11,406,321
Expenditures During FY 03:	\$7,869,443	\$17,690,702	\$11,217,494
Per Capita Revenue:	\$36	\$33	\$40
Per Capita Expenditures:	\$28	\$31	\$37
Operating Income (loss):	\$2,457,800	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	88.41%	564.94%	154.84%
Ending Retained Earnings for FY 03:	\$6,957,159	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	\$24	\$94	\$65



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name Mc Lean County

Unit Code 064/000/00 **County:** MCLEAN

Fiscal Year End: 12/31/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$62,947,607

Equalized Assessed Valuation \$2,580,344,617

Population: 153,500

Employees:

Full Time: 695

Part Time: 177

Salaries Paid: \$25,868,028

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$17,926,055	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$117	\$285	\$246
Revenue Collected During FY 03:	\$58,569,295	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$63,452,726	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$382	\$392	\$339
Per Capita Expenditures:	\$413	\$385	\$339
Revenues over (under) Expenditures:	-\$4,883,431	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	33.74%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$21,406,164	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$139	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,279,312	\$1,907,092	\$126,081
Total Unreserved Funds:	\$20,126,852	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$33,015,446	\$6,713,341	\$1,872,692
Per Capita Debt:	\$215	\$123	\$80
General Obligation Debt over EAV:	0.34%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$1,623,194	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$11	\$29	\$
Revenue Collected During FY 03:	\$5,591,653	\$1,672,085	\$
Expenditures During FY 03:	\$5,428,559	\$1,837,889	\$
Per Capita Revenue:	\$36	\$42	\$
Per Capita Expenditures:	\$35	\$42	\$
Operating Income (loss):	\$163,094	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	99.85%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$5,420,503	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$35	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Menard County**

Unit Code **065/000/00** County: **MENARD**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,362,000**

Equalized Assessed Valuation **\$181,342,492**

Population: **12,486**

Employees:

 Full Time: **157**

 Part Time: **69**

 Salaries Paid: **\$4,134,993**

Blended Component Units

Number Submitted = 2

Menard County Health Department

Public Building Commission of Menard County

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,140,209	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$492	\$285	\$246
Revenue Collected During FY 03:	\$6,577,939	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$6,793,952	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$527	\$392	\$339
Per Capita Expenditures:	\$544	\$385	\$339
Revenues over (under) Expenditures:	-\$216,013	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	87.71%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$5,959,196	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$477	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$367,133	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,592,063	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,235,287	\$6,713,341	\$1,872,692
Per Capita Debt:	\$99	\$123	\$80
General Obligation Debt over EAV:	0.19%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$3,122,731	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$250	\$29	\$
Revenue Collected During FY 03:	\$3,975,403	\$1,672,085	\$
Expenditures During FY 03:	\$3,721,096	\$1,837,889	\$
Per Capita Revenue:	\$318	\$42	\$
Per Capita Expenditures:	\$298	\$42	\$
Operating Income (loss):	\$254,307	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	89.81%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$3,342,038	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$268	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Mercer County**

Unit Code **066/000/00** County: **MERCER**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,913,840**

Equalized Assessed Valuation **\$184,401,813**

Population: **16,957**

Employees:

 Full Time: **83**

 Part Time: **15**

 Salaries Paid: **\$2,485,831**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,155,096	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$245	\$285	\$246
Revenue Collected During FY 03:	\$7,688,592	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,938,187	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$453	\$392	\$339
Per Capita Expenditures:	\$468	\$385	\$339
Revenues over (under) Expenditures:	-\$249,595	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	57.82%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,589,541	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$271	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,306	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,588,235	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$389,570	\$6,713,341	\$1,872,692
Per Capita Debt:	\$23	\$123	\$80
General Obligation Debt over EAV:	0.07%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Monroe County**

Unit Code **067/000/00** County: **Monroe**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$17,186,327**

Equalized Assessed Valuation **\$541,079,959**

Population: **27,619**

Employees:

 Full Time: **197**

 Part Time: **107**

 Salaries Paid: **\$7,302,370**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,634,504	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$204	\$285	\$246
Revenue Collected During FY 03:	\$8,976,797	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,441,189	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$325	\$392	\$339
Per Capita Expenditures:	\$306	\$385	\$339
Revenues over (under) Expenditures:	\$535,608	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	69.28%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$5,847,927	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$212	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,847,927	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$10,504,291	\$6,713,341	\$1,872,692
Per Capita Debt:	\$380	\$123	\$80
General Obligation Debt over EAV:	0.66%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$3,474,555	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$126	\$29	\$
Revenue Collected During FY 03:	\$7,961,273	\$1,672,085	\$
Expenditures During FY 03:	\$7,131,171	\$1,837,889	\$
Per Capita Revenue:	\$288	\$42	\$
Per Capita Expenditures:	\$258	\$42	\$
Operating Income (loss):	\$830,102	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	62.54%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$4,459,986	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$161	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Montgomery County		
Unit Code	068/000/00	County:	MONTGOME
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$14,963,872		
Equalized Assessed Valuation	\$303,494,475		
Population:	30,600		
Employees:			
	Full Time:	148	
	Part Time:	42	
	Salaries Paid:	\$5,138,485	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,982,074	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$228	\$285	\$246
Revenue Collected During FY 03:	\$10,189,526	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$10,378,563	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$333	\$392	\$339
Per Capita Expenditures:	\$339	\$385	\$339
Revenues over (under) Expenditures:	-\$189,037	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	66.31%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$6,881,893	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$225	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,314,443	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,567,450	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$564,026	\$6,713,341	\$1,872,692
Per Capita Debt:	\$18	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Morgan County**

Unit Code **069/000/00** County: **MORGAN**

Fiscal Year End: **8/31/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$13,532,497**

Equalized Assessed Valuation **\$402,522,489**

Population: **36,397**

Employees:

Full Time:	158
Part Time:	10
Salaries Paid:	\$4,466,071

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$10,638,337	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$292	\$285	\$246
Revenue Collected During FY 03:	\$12,145,657	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$12,401,016	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$334	\$392	\$339
Per Capita Expenditures:	\$341	\$385	\$339
Revenues over (under) Expenditures:	-\$255,359	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	83.73%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$10,382,978	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$285	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$10,382,978	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Moultrie County		
Unit Code	070/000/00	County:	MOULTRIE
Fiscal Year End:	11/30/2003		
Accounting Method:	Cash		
Appropriation or Budget:	\$5,203,008		
Equalized Assessed Valuation	\$178,328,371		
Population:	14,310		
Employees:			
	Full Time:	63	
	Part Time:	36	
	Salaries Paid:	\$2,069,454	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,570,897	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$250	\$285	\$246
Revenue Collected During FY 03:	\$4,649,578	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$4,764,176	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$325	\$392	\$339
Per Capita Expenditures:	\$333	\$385	\$339
Revenues over (under) Expenditures:	-\$114,598	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	72.55%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,456,299	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$242	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$140,403	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,315,896	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Ogle County		
Unit Code	071/000/00	County:	OGLE
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$20,245,522		
Equalized Assessed Valuation	\$1,232,185,769		
Population:	51,032		
Employees:			
	Full Time:	326	
	Part Time:	327	
	Salaries Paid:	\$6,385,719	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$13,892,306	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$272	\$285	\$246
Revenue Collected During FY 03:	\$22,494,206	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$21,282,379	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$441	\$392	\$339
Per Capita Expenditures:	\$417	\$385	\$339
Revenues over (under) Expenditures:	\$1,211,827	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	62.83%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$13,372,757	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$262	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$13,372,757	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$9,944,385	\$6,713,341	\$1,872,692
Per Capita Debt:	\$195	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Peoria County**

Unit Code **072/000/00** County: **PEORIA**

Fiscal Year End: **12/31/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$85,161,631**

Equalized Assessed Valuation **\$2,346,097,540**

Population: **183,433**

Employees:

 Full Time: **859**

 Part Time: **53**

 Salaries Paid: **\$34,669,561**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$15,054,680	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$82	\$285	\$246
Revenue Collected During FY 03:	\$66,735,257	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$60,884,832	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$364	\$392	\$339
Per Capita Expenditures:	\$332	\$385	\$339
Revenues over (under) Expenditures:	\$5,850,425	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	39.14%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$23,828,957	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$130	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,460,773	\$1,907,092	\$126,081
Total Unreserved Funds:	\$22,370,043	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$14,885,061	\$6,713,341	\$1,872,692
Per Capita Debt:	\$81	\$123	\$80
General Obligation Debt over EAV:	0.57%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	-\$1,935,916	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$11	\$29	\$
Revenue Collected During FY 03:	\$10,959,887	\$1,672,085	\$
Expenditures During FY 03:	\$11,351,323	\$1,837,889	\$
Per Capita Revenue:	\$60	\$42	\$
Per Capita Expenditures:	\$62	\$42	\$
Operating Income (loss):	-\$391,436	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	13.67%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$1,551,450	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$8	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Perry County**

Unit Code **073/000/00** County: **PERRY**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,671,415**

Equalized Assessed Valuation **\$146,057,014**

Population: **23,094**

Employees:

 Full Time: **104**

 Part Time: **11**

 Salaries Paid: **\$2,696,001**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,085,840	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$134	\$285	\$246
Revenue Collected During FY 03:	\$7,648,319	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,464,039	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$331	\$392	\$339
Per Capita Expenditures:	\$323	\$385	\$339
Revenues over (under) Expenditures:	\$184,280	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	44.15%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,295,120	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$143	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$2,877,662	\$1,907,092	\$126,081
Total Unreserved Funds:	\$417,458	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$916,908	\$6,713,341	\$1,872,692
Per Capita Debt:	\$40	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Piatt County**

Unit Code **074/000/00** County: **PIATT**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,202,123**

Equalized Assessed Valuation **\$272,922,399**

Population: **15,528**

Employees:

 Full Time: **193**

 Part Time: **77**

 Salaries Paid: **\$4,941,185**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,362,896	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$345	\$285	\$246
Revenue Collected During FY 03:	\$5,674,379	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,707,691	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$365	\$392	\$339
Per Capita Expenditures:	\$368	\$385	\$339
Revenues over (under) Expenditures:	-\$33,312	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	93.38%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$5,329,607	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$343	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,167,415	\$1,907,092	\$126,081
Total Unreserved Funds:	\$2,162,192	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$7,740,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$498	\$123	\$80
General Obligation Debt over EAV:	0.27%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$1,692,419	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$109	\$29	\$
Revenue Collected During FY 03:	\$5,784,905	\$1,672,085	\$
Expenditures During FY 03:	\$4,633,270	\$1,837,889	\$
Per Capita Revenue:	\$373	\$42	\$
Per Capita Expenditures:	\$298	\$42	\$
Operating Income (loss):	\$1,151,635	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	36.20%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$1,677,119	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$108	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Pike County**

Unit Code **075/000/00** County: **PIKE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,185,753**

Equalized Assessed Valuation **\$152,929,015**

Population: **17,577**

Employees:

 Full Time: **90**

 Part Time: **18**

 Salaries Paid: **\$2,950,398**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$6,140,916	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$349	\$285	\$246
Revenue Collected During FY 03:	\$7,527,230	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$7,613,643	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$428	\$392	\$339
Per Capita Expenditures:	\$433	\$385	\$339
Revenues over (under) Expenditures:	-\$86,413	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	79.52%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$6,054,503	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$344	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,798	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,032,705	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$23,403	\$6,713,341	\$1,872,692
Per Capita Debt:	\$1	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Pope County**

Unit Code **076/000/00** County: **POPE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,630,654**

Equalized Assessed Valuation **\$31,458,287**

Population: **4,390**

Employees:

Full Time: **25**

Part Time: **2**

Salaries Paid: **\$733,707**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,625,648	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$370	\$393	\$370
Revenue Collected During FY 03:	\$2,735,509	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,771,558	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$623	\$500	\$487
Per Capita Expenditures:	\$631	\$509	\$534
Revenues over (under) Expenditures:	-\$36,049	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	57.35%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$1,589,599	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$362	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$1,589,599	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$56,077	\$52,316	\$46,737
Per Capita Debt:	\$13	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Putnam County**

Unit Code **078/000/00** County: **PUTNAM**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,486,010**

Equalized Assessed Valuation **\$117,214,013**

Population: **6,086**

Employees:

Full Time: **30**

Part Time: **56**

Salaries Paid: **\$817,105**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,530,550	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$251	\$393	\$370
Revenue Collected During FY 03:	\$2,498,492	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,033,635	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$411	\$500	\$487
Per Capita Expenditures:	\$334	\$509	\$534
Revenues over (under) Expenditures:	\$464,857	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	96.37%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$1,959,822	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$322	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,541,173	\$254,640	\$114,447
Total Unreserved Funds:	\$418,649	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Randolph County**

Unit Code **079/000/00** County: **RANDOLPH**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,016,608**

Equalized Assessed Valuation **\$315,314,822**

Population: **33,893**

Employees:

Full Time: **140**

Part Time: **46**

Salaries Paid: **\$3,468,600**

Blended Component Units

Number Submitted = 2

Anna Wehrheim Memorial Old Folks Home

Randolph County Nursing Home

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,151,435	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$152	\$285	\$246
Revenue Collected During FY 03:	\$8,569,167	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,016,516	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$253	\$392	\$339
Per Capita Expenditures:	\$237	\$385	\$339
Revenues over (under) Expenditures:	\$552,651	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	70.90%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$5,683,938	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$168	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,683,938	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$2,775,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$82	\$123	\$80
General Obligation Debt over EAV:	0.54%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$6,008,265	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$177	\$29	\$
Revenue Collected During FY 03:	\$2,719,921	\$1,672,085	\$
Expenditures During FY 03:	\$2,877,940	\$1,837,889	\$
Per Capita Revenue:	\$80	\$42	\$
Per Capita Expenditures:	\$85	\$42	\$
Operating Income (loss):	-\$158,019	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	203.28%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$5,850,246	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$173	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Richland County**

Unit Code **080/000/00** County: **RICHLAND**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,339,570**

Equalized Assessed Valuation **\$150,145,831**

Population: **16,149**

Employees:

 Full Time: **59**

 Part Time: **15**

 Salaries Paid: **\$1,660,057**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,371,475	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$271	\$285	\$246
Revenue Collected During FY 03:	\$4,618,195	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$4,277,448	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$286	\$392	\$339
Per Capita Expenditures:	\$265	\$385	\$339
Revenues over (under) Expenditures:	\$340,747	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	110.16%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,712,222	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$292	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,712,222	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$29,019	\$6,713,341	\$1,872,692
Per Capita Debt:	\$2	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Rock Island County**

Unit Code **081/000/00** County: **ROCK ISLAN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$47,187,954**

Equalized Assessed Valuation **\$1,818,557,891**

Population: **147,912**

Employees:

Full Time: **585**

Part Time: **78**

Salaries Paid: **\$21,151,594**

Blended Component Units

Number Submitted = 2

Rock Island County Forest Preserve Commission
Rock Island County Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$19,330,861	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$131	\$285	\$246
Revenue Collected During FY 03:	\$47,181,480	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$43,244,287	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$319	\$392	\$339
Per Capita Expenditures:	\$292	\$385	\$339
Revenues over (under) Expenditures:	\$3,937,193	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	48.29%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$20,884,402	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$141	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$903,284	\$1,907,092	\$126,081
Total Unreserved Funds:	\$19,981,118	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$14,045,782	\$6,713,341	\$1,872,692
Per Capita Debt:	\$95	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Saline County**

Unit Code **082/000/00** County: **SALINE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,415,427**

Equalized Assessed Valuation **\$170,907,903**

Population: **26,325**

Employees:

Full Time: **130**

Part Time:

Salaries Paid: **\$3,300,000**

Blended Component Units

Number Submitted = 2

911 Board

County TB Board

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,327,656	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$126	\$285	\$246
Revenue Collected During FY 03:	\$7,848,738	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,033,792	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$298	\$392	\$339
Per Capita Expenditures:	\$305	\$385	\$339
Revenues over (under) Expenditures:	-\$185,054	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	39.93%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,207,602	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$122	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,200,880	\$1,907,092	\$126,081
Total Unreserved Funds:	\$6,722	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$489,250	\$6,713,341	\$1,872,692
Per Capita Debt:	\$19	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Sangamon County**

Unit Code **083/000/00** County: **SANGAMON**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,918,747**

Equalized Assessed Valuation **\$2,707,338,002**

Population: **188,951**

Employees:

Full Time:	765
Part Time:	92
Salaries Paid:	\$28,834,823

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$33,084,432	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$175	\$285	\$246
Revenue Collected During FY 03:	\$62,706,195	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$66,545,958	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$332	\$392	\$339
Per Capita Expenditures:	\$352	\$385	\$339
Revenues over (under) Expenditures:	-\$3,839,763	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	45.23%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$30,096,581	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$159	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$4,865,179	\$1,907,092	\$126,081
Total Unreserved Funds:	\$25,231,402	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$17,673,581	\$6,713,341	\$1,872,692
Per Capita Debt:	\$94	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Schuyler County**

Unit Code **084/000/00** County: **SCHUYLER**

Fiscal Year End: **11/30/2003**

Accounting Method: **Combination**

Appropriation or Budget: **\$5,382,621**

Equalized Assessed Valuation **\$70,153,616**

Population: **7,189**

Employees:

 Full Time: **38**

 Part Time: **5**

 Salaries Paid: **\$1,325,658**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,939,916	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$548	\$393	\$370
Revenue Collected During FY 03:	\$4,096,958	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$3,839,738	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$570	\$500	\$487
Per Capita Expenditures:	\$534	\$509	\$534
Revenues over (under) Expenditures:	\$257,220	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	109.31%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$4,197,136	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$584	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$121,208	\$254,640	\$114,447
Total Unreserved Funds:	\$4,075,928	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name **Scott County**

Unit Code **085/000/00** County: **SCOTT**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,068,297**

Equalized Assessed Valuation **\$55,582,143**

Population: **5,644**

Employees:

 Full Time: **22**

 Part Time: **28**

 Salaries Paid: **\$2,022,691**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,355,341	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$594	\$393	\$370
Revenue Collected During FY 03:	\$2,696,101	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,689,797	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$478	\$500	\$487
Per Capita Expenditures:	\$477	\$509	\$534
Revenues over (under) Expenditures:	\$6,304	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	124.99%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$3,361,873	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$596	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$3,361,773	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$46,737	\$52,316	\$46,737
Per Capita Debt:	\$8	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$1,552,133	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$275	\$24	\$
Revenue Collected During FY 03:	\$2,324,965	\$185,390	\$
Expenditures During FY 03:	\$2,253,874	\$176,823	\$
Per Capita Revenue:	\$412	\$33	\$
Per Capita Expenditures:	\$399	\$31	\$
Operating Income (loss):	\$71,091	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	71.14%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$1,603,467	\$139,293	\$
Per Capita Ending Retained Earnings:	\$284	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Shelby County**

Unit Code **086/000/00** County: **SHELBY**

Fiscal Year End: **8/31/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,000,253**

Equalized Assessed Valuation **\$253,327,349**

Population: **22,893**

Employees:

Full Time:	75
Part Time:	6
Salaries Paid:	\$2,760,490

Blended Component Units

Number Submitted = 1

Airport

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$5,185,153	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$226	\$285	\$246
Revenue Collected During FY 03:	\$6,798,190	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$6,522,899	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$297	\$392	\$339
Per Capita Expenditures:	\$285	\$385	\$339
Revenues over (under) Expenditures:	\$275,291	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	81.48%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$5,315,094	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$232	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$111,758	\$1,907,092	\$126,081
Total Unreserved Funds:	\$5,203,336	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,408,158	\$6,713,341	\$1,872,692
Per Capita Debt:	\$62	\$123	\$80
General Obligation Debt over EAV:	0.24%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	St. Clair County		
Unit Code	088/000/00	County:	ST. CLAIR
Fiscal Year End:	12/31/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$229,648,289		
Equalized Assessed Valuation	\$2,466,915,980		
Population:	261,941		
Employees:			
	Full Time:	943	
	Part Time:	127	
	Salaries Paid:	\$29,526,539	

Blended Component Units

Number Submitted = 2

Intergovernmental Grants
Public Building Commission

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$118,046,139	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$451	\$285	\$246
Revenue Collected During FY 03:	\$75,094,536	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$70,057,256	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$287	\$392	\$339
Per Capita Expenditures:	\$267	\$385	\$339
Revenues over (under) Expenditures:	\$5,037,280	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	166.35%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$116,541,382	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$445	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$55,426,816	\$1,907,092	\$126,081
Total Unreserved Funds:	\$61,114,566	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$111,505,999	\$6,713,341	\$1,872,692
Per Capita Debt:	\$426	\$123	\$80
General Obligation Debt over EAV:	3.02%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$162,422,700	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$620	\$29	\$
Revenue Collected During FY 03:	\$1,358,563	\$1,672,085	\$
Expenditures During FY 03:	\$15,896,867	\$1,837,889	\$
Per Capita Revenue:	\$5	\$42	\$
Per Capita Expenditures:	\$61	\$42	\$
Operating Income (loss):	-\$14,538,304	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	964.73%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$153,361,344	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$585	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

Local Government Profile

Unit Name	Stark County		
Unit Code	087/000/00	County:	STARK
Fiscal Year End:	11/30/2003		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$2,133,374		
Equalized Assessed Valuation	\$93,748,121		
Population:	6,198		
Employees:			
	Full Time:	27	
	Part Time:	15	
	Salaries Paid:	\$897,360	

Blended Component Units

--

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,119,146	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$342	\$393	\$370
Revenue Collected During FY 03:	\$1,945,363	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$2,204,875	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$314	\$500	\$487
Per Capita Expenditures:	\$356	\$509	\$534
Revenues over (under) Expenditures:	-\$259,512	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	84.34%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$1,859,634	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$300	\$386	\$362

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$114,447	\$254,640	\$114,447
Total Unreserved Funds:	\$1,745,187	\$2,240,499	\$2,070,484

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Stephenson County**

Unit Code **089/000/00** County: **STEPHENSO**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$31,631,008**

Equalized Assessed Valuation **\$566,285,239**

Population: **48,979**

Employees:

 Full Time: **275**

 Part Time: **70**

 Salaries Paid: **\$9,984,479**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$7,484,662	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$153	\$285	\$246
Revenue Collected During FY 03:	\$19,478,664	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$18,858,761	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$398	\$392	\$339
Per Capita Expenditures:	\$385	\$385	\$339
Revenues over (under) Expenditures:	\$619,903	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	38.52%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$7,264,087	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$148	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$7,264,087	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$11,474,023	\$6,713,341	\$1,872,692
Per Capita Debt:	\$234	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	-\$1,541,907	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$31	\$29	\$
Revenue Collected During FY 03:	\$6,572,071	\$1,672,085	\$
Expenditures During FY 03:	\$6,171,769	\$1,837,889	\$
Per Capita Revenue:	\$134	\$42	\$
Per Capita Expenditures:	\$126	\$42	\$
Operating Income (loss):	\$400,302	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-27.73%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$1,711,568	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$35	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Tazewell County**

Unit Code **090/000/00** County: **TAZEWELL**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$50,399,916**

Equalized Assessed Valuation **\$1,698,246,723**

Population: **125,000**

Employees:

Full Time:	360
Part Time:	30
Salaries Paid:	\$12,639,000

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$26,250,156	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$210	\$285	\$246
Revenue Collected During FY 03:	\$31,062,684	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$30,422,109	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$249	\$392	\$339
Per Capita Expenditures:	\$243	\$385	\$339
Revenues over (under) Expenditures:	\$640,575	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	91.84%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$27,939,799	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$224	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,215,767	\$1,907,092	\$126,081
Total Unreserved Funds:	\$26,724,032	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$15,576,626	\$6,713,341	\$1,872,692
Per Capita Debt:	\$125	\$123	\$80
General Obligation Debt over EAV:	0.89%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Union County**

Unit Code **091/000/00** County: **UNION**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,507,949**

Equalized Assessed Valuation **\$116,978,351**

Population: **18,170**

Employees:

 Full Time: **56**

 Part Time: **9**

 Salaries Paid: **\$7,759,654**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$1,827,934	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$101	\$285	\$246
Revenue Collected During FY 03:	\$5,647,710	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,537,690	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$311	\$392	\$339
Per Capita Expenditures:	\$305	\$385	\$339
Revenues over (under) Expenditures:	\$110,020	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	34.89%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$1,931,954	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$106	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$241,273	\$1,907,092	\$126,081
Total Unreserved Funds:	\$1,690,682	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,830,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$101	\$123	\$80
General Obligation Debt over EAV:	1.56%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$866,608	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$48	\$29	\$
Revenue Collected During FY 03:	\$937,066	\$1,672,085	\$
Expenditures During FY 03:	\$806,603	\$1,837,889	\$
Per Capita Revenue:	\$52	\$42	\$
Per Capita Expenditures:	\$44	\$42	\$
Operating Income (loss):	\$130,463	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	124.36%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$1,003,071	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$55	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Vermilion County**

Unit Code **092/000/00** County: **VERMILION**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$41,672,820**

Equalized Assessed Valuation **\$737,967,525**

Population: **83,919**

Employees:

 Full Time: **518**

 Part Time: **157**

 Salaries Paid: **\$17,063,469**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$24,388,100	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$291	\$285	\$246
Revenue Collected During FY 03:	\$26,054,976	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$28,491,752	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$310	\$392	\$339
Per Capita Expenditures:	\$340	\$385	\$339
Revenues over (under) Expenditures:	-\$2,436,776	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	76.79%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$21,879,988	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$261	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,862,018	\$1,907,092	\$126,081
Total Unreserved Funds:	\$20,017,970	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$4,578,427	\$6,713,341	\$1,872,692
Per Capita Debt:	\$55	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	-\$1,773,898	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$21	\$29	\$
Revenue Collected During FY 03:	\$8,471,420	\$1,672,085	\$
Expenditures During FY 03:	\$8,163,225	\$1,837,889	\$
Per Capita Revenue:	\$101	\$42	\$
Per Capita Expenditures:	\$97	\$42	\$
Operating Income (loss):	\$308,195	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-19.29%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$1,574,735	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$19	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name Wabash County

Unit Code 093/000/00 **County:** WABASH

Fiscal Year End: 11/30/2003

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,597,109

Equalized Assessed Valuation \$101,760,443

Population: 13,111

Employees:

Full Time:	74
Part Time:	16
Salaries Paid:	\$1,885,931

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,312,455	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$329	\$285	\$246
Revenue Collected During FY 03:	\$5,742,956	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,603,403	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$438	\$392	\$339
Per Capita Expenditures:	\$427	\$385	\$339
Revenues over (under) Expenditures:	\$139,553	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	79.08%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,430,960	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$338	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,430,960	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$34,361	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$3	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$5,365	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	-\$5,365	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	540.47%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$28,996	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$2	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Warren County**

Unit Code **094/000/00** County: **WARREN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,574,441**

Equalized Assessed Valuation **\$224,441,794**

Population: **18,735**

Employees:

 Full Time: **60**

 Part Time: **39**

 Salaries Paid: **\$1,761,348**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,623,267	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$247	\$285	\$246
Revenue Collected During FY 03:	\$4,955,369	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,066,490	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$264	\$392	\$339
Per Capita Expenditures:	\$270	\$385	\$339
Revenues over (under) Expenditures:	-\$111,121	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	89.06%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,512,146	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$241	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$3,871	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,508,275	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name	Washington County		
Unit Code	095/000/00	County:	WASHINGTON
Fiscal Year End:	11/30/2003		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$7,242,764		
Equalized Assessed Valuation	\$159,037,589		
Population:	15,200		
Employees:			
	Full Time:	70	
	Part Time:	43	
	Salaries Paid:	\$2,590,442	

Blended Component Units

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Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,692,898	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$638	\$285	\$246
Revenue Collected During FY 03:	\$5,146,608	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,450,300	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$339	\$392	\$339
Per Capita Expenditures:	\$359	\$385	\$339
Revenues over (under) Expenditures:	-\$303,692	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	172.27%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$9,389,206	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$618	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,389,206	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$6,713,341	\$1,872,692
Per Capita Debt:	\$	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Wayne County**

Unit Code **096/000/00** County: **WAYNE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,204,196**

Equalized Assessed Valuation **\$115,622,786**

Population: **17,151**

Employees:

 Full Time: **70**

 Part Time: **4**

 Salaries Paid: **\$1,942,655**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,914,273	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$228	\$285	\$246
Revenue Collected During FY 03:	\$4,988,203	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$5,317,292	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$291	\$392	\$339
Per Capita Expenditures:	\$310	\$385	\$339
Revenues over (under) Expenditures:	-\$329,089	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	69.74%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,708,426	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$216	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$705,584	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,002,842	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$389,521	\$6,713,341	\$1,872,692
Per Capita Debt:	\$23	\$123	\$80
General Obligation Debt over EAV:	0.33%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **White County**

Unit Code **097/000/00** County: **WHITE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,823,470**

Equalized Assessed Valuation **\$135,480,605**

Population: **15,371**

Employees:

Full Time: **84**

Part Time: **18**

Salaries Paid: **\$2,079,175**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,696,498	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$240	\$285	\$246
Revenue Collected During FY 03:	\$5,033,656	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$4,946,688	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$327	\$392	\$339
Per Capita Expenditures:	\$322	\$385	\$339
Revenues over (under) Expenditures:	\$86,968	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	76.48%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$3,783,466	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$246	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$13,950	\$1,907,092	\$126,081
Total Unreserved Funds:	\$3,769,516	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$26,644	\$6,713,341	\$1,872,692
Per Capita Debt:	\$2	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	-\$27,976	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	-\$2	\$29	\$
Revenue Collected During FY 03:	\$425,201	\$1,672,085	\$
Expenditures During FY 03:	\$490,951	\$1,837,889	\$
Per Capita Revenue:	\$28	\$42	\$
Per Capita Expenditures:	\$32	\$42	\$
Operating Income (loss):	-\$65,750	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-19.09%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$93,726	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$6	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Whiteside County**

Unit Code **098/000/00** County: **WHITESIDE**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$16,697,137**

Equalized Assessed Valuation **\$625,260,978**

Population: **61,563**

Employees:

 Full Time: **209**

 Part Time: **503**

 Salaries Paid: **\$8,721,075**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$16,629,734	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$270	\$285	\$246
Revenue Collected During FY 03:	\$19,763,309	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$21,004,288	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$321	\$392	\$339
Per Capita Expenditures:	\$341	\$385	\$339
Revenues over (under) Expenditures:	-\$1,240,979	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	73.26%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$15,388,755	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$250	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$21,403	\$1,907,092	\$126,081
Total Unreserved Funds:	\$15,367,352	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$8,489,717	\$6,713,341	\$1,872,692
Per Capita Debt:	\$138	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name **Will County**

Unit Code **099/000/00** County: **WILL**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$235,302,898**

Equalized Assessed Valuation **\$34,626,301,356**

Population: **586,704**

Employees:

 Full Time: **1,892**

 Part Time: **120**

 Salaries Paid: **\$74,190,250**

Blended Component Units

Number Submitted = 1
Will County Forest Preserve

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$71,601,826	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$122	\$233	\$217
Revenue Collected During FY 03:	\$184,805,409	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$177,298,686	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$315	\$327	\$327
Per Capita Expenditures:	\$302	\$306	\$305
Revenues over (under) Expenditures:	\$7,506,723	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	44.55%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$78,992,567	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$135	\$205	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$332,036	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$78,660,531	\$100,563,898	\$79,553,063

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$145,106,153	\$140,735,755	\$112,191,436
Per Capita Debt:	\$247	\$226	\$182
General Obligation Debt over EAV:	0.35%	104.63%	0.29%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	\$	\$94	\$59
Revenue Collected During FY 03:	\$	\$18,121,330	\$11,406,321
Expenditures During FY 03:	\$	\$17,690,702	\$11,217,494
Per Capita Revenue:	\$	\$33	\$40
Per Capita Expenditures:	\$	\$31	\$37
Operating Income (loss):	\$	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	0.00%	564.94%	154.84%
Ending Retained Earnings for FY 03:	\$	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	\$	\$94	\$65



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Greater than 275,000

Local Government Profile

Unit Name **Winnebago County**

Unit Code **101/000/00** County: **WINNEBAGO**

Fiscal Year End: **9/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$130,608,747**

Equalized Assessed Valuation **\$3,468,314,036**

Population: **278,418**

Employees:

 Full Time: **1,300**

 Part Time: **250**

 Salaries Paid: **\$46,094,005**

Blended Component Units

Number Submitted = 1

Forest Preserve District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$44,901,297	\$138,197,381	\$77,288,927
Per Capita Beginning Fund Balance:	\$161	\$233	\$217
Revenue Collected During FY 03:	\$94,920,957	\$177,072,819	\$151,911,983
Expenditures During FY 03:	\$85,628,066	\$167,107,376	\$143,526,326
Per Capita Revenue:	\$341	\$327	\$327
Per Capita Expenditures:	\$308	\$306	\$305
Revenues over (under) Expenditures:	\$9,292,891	\$9,965,442	\$9,167,113
Ratio of Fund Balance to Expenditures:	60.24%	67.57%	65.26%
Ending Fund Balance for FY 03:	\$51,582,653	\$106,018,597	\$84,149,657
Per Capita Ending Fund Balance:	\$185	\$205	\$187

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$559,299	\$5,454,699	\$3,235,831
Total Unreserved Funds:	\$51,023,354	\$100,563,898	\$79,553,063

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$32,616,732	\$140,735,755	\$112,191,436
Per Capita Debt:	\$117	\$226	\$182
General Obligation Debt over EAV:	0.22%	104.63%	0.29%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$12,912,906	\$63,426,138	\$22,880,764
Per Capita Beginning Retained Earnings for FY 03:	\$46	\$94	\$59
Revenue Collected During FY 03:	\$12,485,398	\$18,121,330	\$11,406,321
Expenditures During FY 03:	\$14,565,545	\$17,690,702	\$11,217,494
Per Capita Revenue:	\$45	\$33	\$40
Per Capita Expenditures:	\$52	\$31	\$37
Operating Income (loss):	-\$2,080,147	\$430,628	\$1,228,900
Ratio of Retained Earnings to Expenditures:	93.87%	564.94%	154.84%
Ending Retained Earnings for FY 03:	\$13,672,650	\$61,099,948	\$25,507,543
Per Capita Ending Retained Earnings:	\$49	\$94	\$65



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

Local Government Profile

Unit Name **Woodford County**

Unit Code **102/000/00** County: **WOODFORD**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,465,306**

Equalized Assessed Valuation **\$554,667,827**

Population: **35,469**

Employees:

Full Time:	118
Part Time:	86
Salaries Paid:	\$3,716,775

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$10,667,287	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$301	\$285	\$246
Revenue Collected During FY 03:	\$8,519,247	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,530,142	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$240	\$392	\$339
Per Capita Expenditures:	\$240	\$385	\$339
Revenues over (under) Expenditures:	-\$10,895	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	124.93%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$10,656,392	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$300	\$289	\$249

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$1,032,626	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,623,766	\$10,250,766	\$6,085,138

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$5,648,591	\$6,713,341	\$1,872,692
Per Capita Debt:	\$159	\$123	\$80
General Obligation Debt over EAV:	1.01%	0.43%	0.00%



Fiscal Year 2003

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$